

116TH CONGRESS
1ST SESSION

H. R. 908

To amend the Internal Revenue Code of 1986 to allow individuals only enrolled in Medicare Part A to contribute to health savings accounts.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 30, 2019

Mr. LATTA (for himself, Mr. GIBBS, Mr. MEADOWS, Mr. GIANFORTE, and Mr. WEBSTER of Florida) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow individuals only enrolled in Medicare Part A to contribute to health savings accounts.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Stop Penalizing Work-
5 ing Seniors Act”.

1 **SEC. 2. INDIVIDUALS OVER AGE 65 ENROLLED ONLY IN**
2 **MEDICARE PART A ALLOWED TO CON-**
3 **TRIBUTE TO HEALTH SAVINGS ACCOUNTS.**

4 (a) **IN GENERAL.**—Section 223(b)(7) of the Internal
5 Revenue Code of 1986 is amended by adding at the end
6 the following: “This paragraph shall not apply to any indi-
7 vidual during any period for which the individual’s only
8 entitlement to such benefits is an entitlement to hospital
9 insurance benefits under part A of title XVIII of such Act
10 pursuant to an enrollment for such hospital insurance ben-
11 efits under section 226(a) of such Act.”.

12 (b) **EFFECTIVE DATE.**—The amendments made by
13 this subsection shall apply to taxable years beginning after
14 December 31, 2018.

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